

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Date: June 29, 2017

Memorandum To: County of Rappahannock, Virginia

From: Robinson, Farmer, Cox Associates

Regarding: Audit for year ended June 30, 2016

In planning and performing our audit of the financial statements of the County of Rappahannock, Virginia for the year ended June 30, 2016, we considered the County's internal controls in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal controls.

However, during our audit, we noted certain matters involving the internal controls and other operational matters that are presented for your consideration. This letter does not affect our report dated June 29, 2017, on the financial statements of the County of Rappahannock, Virginia. Our comments and recommendations are intended to improve the internal controls or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Prompt Payment of Invoices

During the course of our audit, we noted that on numerous occasions invoices were not paid in a timely manner by the School Board. We noted frequent late payments on credit card bills, resulting in unnecessary interest and penalty charges incurred by the School Board. The Code of Virginia §2.2-4352 requires local governments to pay invoices by the due date stated from the vendor. We recommend that invoices are approved for payment more frequently to avoid penalties and interest.

Credit Card Use

It was noted during our audit that County credit cards were being used for other entities. On multiple occasions, purchases were made for the Sperryville Volunteer Fire Department with a credit card in the custody of the County. Although these purchases were reimbursed by the Sperryville Volunteer Fire Department, it is our recommendation that the County does not make purchases for other entities.

Unclaimed Property

Chapter 11.1, Section 55-210.1 of the Code of Virginia sets forth requirements for the Uniform Disposition of Unclaimed Property Act. It was noted during our audit there were multiple checks issued from the Jail Canteen account that were outstanding for longer than one year as of June 30, 2016. These checks should be remitted to the State Treasurer as unclaimed property.